

**N.E.A. CROSS OF N.Y., INC.**

8923 Wattsburg Rd

Erie, PA 16509

January 31, 2022

Honorable Michelle L. Phillips, Secretary  
New York State Public Service Commission  
Three Empire State Plaza  
Albany, New York 12223-1350

Re: N.E.A. Cross of N.Y., Inc. Gas Cost Adjustment

Dear Ms. Phillips :

Enclosed for filing is the Company's Statement No. 140 of Gas Cost Adjustment,  
effective: February 2, 2022

Sincerely,

Michael Cross